



June/July 2003

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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In this Issue....

<i>Legislative Summary Available</i>	1
<i>Ready, Set, MAEFAIRS!</i>	1
<i>Excel Spreadsheet for SB424</i>	2
<i>Grant Cash for Year-End</i>	2
<i>Indirect Cost Rate Applications</i>	2
<i>Reminder to Grant Prime Applicants</i>	2
<i>OPI Temp goes Perm!</i>	2
<i>Budget Deadlines</i>	2
<i>Taxable Value Report Changes</i>	2
<i>New Grant Codes for FY04</i>	2
<i>Bus Mileage Rates for FY04</i>	3
<i>School Block Grants</i>	3
<i>Useful Websites</i>	3
<i>July Workshop Schedule</i>	3



Legislative Summary Available

OPI has posted a summary of major school legislation:

<http://www.opi.state.mt.us/PDF/superintendent/2003LegSummary.pdf>

Ready, Set, MAEFAIRS!!

Please prepare now so you'll be ready to use MAEFAIRS, OPI's electronic reporting system, for the FY03 Trustees' Financial Summary (TFS), FY04 Budget, and October Enrollment.

1) If you're a new clerk, please find out if you are the registered MAEFAIRS user for purposes of entering the TFS and Budget data. You should plan to attend the MAEFAIRS training in Helena on July 31. Contact Nica Carte, ncarte@state.mt.us to register.

2) MAEFAIRS will be "open" for the TFS and Budget on July 21, 2003. As always, we will notify registered users by email when MAEFAIRS is "open."

3) If you got a new computer since February (i.e., after Spring Enrollment 2003), make sure MAEFAIRS is installed on your computer and is ready for use. (Contact Nica Carte for a MAEFAIRS CD, if needed.)

4) Check Your Equipment and Software:

As of October 1, 2003, MAEFAIRS will be moving to OPI's IRIS system (online, Citrix based). OPI will send all MAEFAIRS registered users a diskette and instructions for installing the software in mid-September. User names and passwords will also be sent in September.

Minimum equipment standards for MAEFAIRS on IRIS (Citrix) will be:

Basically—

Any Windows 98 computer capable of running a web browser equal to Internet Explorer 5.5 with 128 bit encryption or any Windows NT, 2000 or XP computer running Internet Explorer 6.0 with 128 bit encryption.

Specifically--

IBM

Microprocessor -- 80486 or higher as required for a web browser

Memory -- 8mb of Ram as required for a web browser

Video -- VGA or SVGA as required for web browser (1)

Hard disk -- At least 2.5 mb free disk space available

Mouse -- As required for web browser

Citrix Client -- 6.2x - Required Installation - Replaces all previous versions

Macintosh

Power PC or better

Memory -- 8mb of Ram as required for a web browser

Operating System -- 9.2 or greater

Video -- Not applicable

Hard disk -- At least 2.5 mb free disk space available

Mouse -- As required for web browser

Citrix Client --6.2x - Required Installation - Replaces all previous versions

OPI Contact: Nica Carte at (406) 444-4401 or ncarte@state.mt.us.

Excel Spreadsheet for Determining SB 424 Retirement Fund Limits

OPI posted an Excel spreadsheet to help districts determine the limit to charge to the retirement Fund (14) for Federally-salaried employees in FY 04 under SB 424.

The spreadsheet is available at:

<http://www.opi.state.mt.us/PDF/SchoolFinance/budget/limitFY04fedRtmt.xls>

OPI Contact: Jim Oberembt, (406) 444-1257 or joberembt@state.mt.us.

Let us think of education as the means
of developing our greatest
abilities, because in each of us there
is a private hope and dream
which, fulfilled, can be translated
into benefit for everyone and
greater strength for our nation.
~ John F. Kennedy ~

Grant Cash for Year-End

Be sure to request cash no later than August 10 for OPI grants that closed June 30. OPI cannot honor cash requests submitted after the closeout deadlines of August 10 (for grants ended June 30) or November 10 (for grants ended September 30).

In Case You Missed It....

Indirect Cost Rate Applications

Indirect cost rates are OPTIONAL, but a district must have a rate approved by OPI each year in order to draw indirect cost recoveries from state and federal grants. Information was posted on the web and announced in previous months. OPI Contact: Jim Oberembt (406) 444-1257 or joberembt@state.mt.us.

OPI Temp goes Perm!

Denise Ulberg, who has been with the School Finance Division in temporary status since last year, has been hired into a permanent part-time position as Fiscal Officer. Denise will continue her duties of monitoring audits, providing technical accounting assistance, GASB 34 implementation, and other special projects. You can reach Denise at dulberg@state.mt.us or (406) 444-0783.

Reminder To Grant Prime Applicants

Generally, federal and state grants awarded to school districts, cooperatives and consortia may not be passed through to member school districts or other sub-recipients. The prime applicant must receive the grant and spend it directly for project expenditures.

OPI-Administered grants, other than IDEA Part B and Preschool, do not allow pass-through to other districts, cooperatives, or consortiums.

OPI Contact: Joan Anderson, (406) 444-1960 or janderson@state.mt.us.



Budget Deadlines

Remember to publish notice of the budget hearing between July 1 and August 4, 2003, per MCA 20-9-115. The budget meeting must be held on or by August 15. The budget is due to the county within 5 days of adoption (no later than August 20). Levies are fixed by the County Commissioners on August 25. TFS and Budget reports must be submitted to OPI by September 8.

OPI Contact: Bonnie Maze, (406) 444-3249 or bmaze@state.mt.us.

Traffic Ed Reimbursement will be about \$65-75 per student.

Taxable Valuation Report Changes

The due date for the Department of Revenue (DOR) to issue taxable valuation reports to schools and other local governments was changed to the 1st Monday in August (8/4/03). Under legislation passed in 2003, districts may request an estimated report as of the 2nd Monday in July, but the final report for the 1st Monday in August is the official taxable valuation for calculating mill levies for budgets.

According to DOR, the new deadline will allow the department to avoid issuing revised taxable valuation reports as they have done in the past.

OPI Contact: Tal Redpath, (406) 444-3024 or tredpath@state.mt.us.

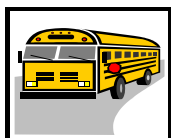


New Grant Codes for FY04

The new numbering system has been optional for FY 2002-03 and will be required starting in FY 2003-04. Click here for a full list of "[New Codes for FY2004](#)".

MAEFAIRS users will need to "crosswalk" old codes used in FY 03 to the new codes when filling in the Trustees Financial Summary this July/September.

OPI Contact: Jim Oberembt at (406) 444-1257 or joberembt@state.mt.us.



Bus Mileage Rates for FY04

School Bus Capacity	Rate Per Mile
Non-bus Mileage	\$0.50
Up to 49 Passenger	\$0.95
50 – 59 Passenger	\$1.15
60 – 69 Passenger	\$1.36
70 – 79 Passenger	\$1.57
80 or more Passenger	\$1.80

Questions? Call Maxine Mougeot at (406) 444-3096 or mmougeot@state.mt.us.

School Block Grants for FY 2003-04

As you do the budget for next year, remember the school block grants are as follows:

- 1) General Fund (01) will receive a school block grant payment that equals the average of FY02 receipts plus FY03 receipts, multiplied by 1.0076 (i.e., increased by 0.76%). MAEFAIRS will prefill the payment amount.
- 2) Transportation Fund (10) will receive HALF of the average of FY02 receipts plus FY03 receipts, multiplied by 1.0076 (i.e., increased by 0.76%). The other half is helping fund the increases in bus mileage rates. MAEFAIRS will prefill the payment amounts.
- 3) Technology Fund (28) and Flexibility Fund (29) currently receive no school block grant, and still will receive none.
- 4) Debt Service Fund (50) will no longer receive a block grant. That money is being used instead to fund greater entitlements for school facility Payments (aka "Debt Service GTB"). Bonds issued before 1991 may now be eligible for debt service GTB.
- 5) The block grants for Bus Depreciation (11), Tuition (13), Building Reserve (61), and Adult Ed (17) funds will be combined. The total can be deposited into any budgeted fund, including General Fund (01), at the trustees' discretion. The planned deposits will be listed as anticipated revenue on the budget forms.

MAEFAIRS will report the combined amount and then allow allocation to funds.

2003 OPI Budget and Accounting Workshops



July 8: Kalispell July 9: Missoula
July 10: Butte

July 16: Glasgow July 17: Havre

July 18: Great Falls

July 22: Miles City

July 23: Billings

9 AM to 4 PM

REGISTER HERE:

<http://www.opi.state.mt.us/PDF/SchoolFinance/2003Flyer.pdf>

Useful Websites

List of all Official OPI E-Mails:

http://www.metnet.state.mt.us/Official_Mail

OPI's GASB 34 Web Page:

<http://www.opi.state.mt.us/schoolfinance/gasb34.html>.

OPI's "Get Answers" searchable databases:

http://data.opi.state.mt.us/scripts/rightnow.cfg/php.exe/e nduser/std_alp.php

Bus Safety and Driver Training Videos:



<http://www.opi.state.mt.us/pdf/pupiltransport/DriverTrainingLib.pdf>.

School Finance forms and publications:

<http://www.opi.state.mt.us/schoolfinance/forms.html>

FP-14 Student Attendance Agreement

<http://www.opi.state.mt.us/PDF/SchoolFinance/forms/FP14.pdf>

FP-14A Special Tuition Rates (used with FP-14)

<http://www.opi.state.mt.us/PDF/SchoolFinance/Tuition/S pecTuitRates.pdf>

2003 Elections Calendar:

<http://www.opi.state.mt.us/pdf/schoolfinance/forms/electioncal03.pdf> Need more information about elections?

Contact Mike Waterman at (406) 444-4524 or mwaterman@state.mt.us.

2003 Legislative Bills Tracking:

[http://laws.leg.state.mt.us/pls/laws03/law0203w\\$.startup](http://laws.leg.state.mt.us/pls/laws03/law0203w$.startup)

CFDA Numbers for Federal Grants:

<http://www.opi.state.mt.us/FederalPrograms/handbook.html>
(Appendix F of the OPI State and Federal Grants Handbook)

Budget Data Sheets for FY 2003-04:

<http://www.metnet.state.mt.us/schoolfinance/0000D9D9-80000007/000169F1-80000007/01100A3C-006AD19D-01104157?WasRead=1>

Excel Spreadsheets:

Excel General Fund Spreadsheets

<http://www.opi.state.mt.us/schoolfinance/excel.html>.

Transportation Budget Spreadsheet

<http://www.opi.state.mt.us/PDF/SchoolFinance/budget/transbudgwsht50303.xls>

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Hope you're having a nice summer!!!!